

THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND
(Baltimore Division)

In re:

PORTER-HAYDEN COMPANY,

Debtor.

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Case No.: 02-54162 SD

(Chapter 11)

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**ORDER AUTHORIZING EMPLOYMENT OF
PENTA ADVISORY SERVICES
AS ACCOUNTANT AND FINANCIAL CONSULTANT**


Upon consideration of the Application for Order authorizing and approving Debtor to retain PENTA Advisory Services ("PENTA") as accountants and financial consultants, that the consultant represents no interest adverse to the Debtor or to the estate in matters upon which they are to be engaged, that they have no connection to the Debtor, their creditors or other parties in interest and that their employment is necessary and in the best interests of the bankruptcy estate, it is this 4th day of April, 2002, by the United States Bankruptcy Court for the District of Maryland;

ORDERED that the Debtor is authorized to employ PENTA as Accountant and Financial Consultant on an hourly rate schedule set forth in the Application, subject to approval of this Court.

ENTERED

APR 05 2002

CLERK'S OFFICE
U. S. BANKRUPTCY COURT
DISTRICT OF MARYLAND
BALTIMORE


United States Bankruptcy Judge
United States Bankruptcy Court for the
District of Maryland

**E. STEPHEN DREY
JUDGE**

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